

INDEX

	<u>Page</u>
Access to Public Proceedings:	
Indiana Open Door Law	9-1
Minutes	9-2
Public Notice	9-1
Access to Public Records [IC 5-14-3]:	
Access to Electronic Data Storage Systems	9-3
Definition of Public Record	9-2
Enhanced Access	9-3
Fees	9-4
Public Policy	9-2
Request for Access to Public Records	9-2
Records Which May Be Excepted From Disclosure	9-4
Accountable Items Review (SA-9).....	2-6
Accounting for Gifts, Donations.....	1-4
Accounting for Investments	5-2
Advance Payments	7-3; 11-1
Alcohol Purchases.....	7-3
Approval of Expenditures	1-4
Asset Ownership	7-3
Audit Costs	7-4
Bad Debts and Uncollectible Accounts	7-4
Break-Ins, Burglaries or Other Crimes	7-4
Budgeted Line Items	7-4
Cafeteria Vending Machines	6-3
Capital Assets Inventory.....	7-4
Cash Change Fund	6-4
Cash Disbursements	7-4
Cash Reconcilement (SA 5-2).....	2-4
Check and Register of Checks (SA-2)	2-2
Claim for Payment (SA-7)	2-6
Collection of Amounts Due	7-4
Commuting Mileage	7-5, 11-3
Compensation	7-5; 11-1
Compensation and Benefits	11-1
Compensation (Non-Employees)	11-1
Computer Output.....	7-5
Computer Systems:	
Hardware	8-6
Audit Trails	8-3
Back Up Processing	8-1
Change Controls	8-3
Computer Output	8-5
Disaster Recovery	8-1
Error Correction	8-4
Input Controls	8-3
Interface Controls	8-4
Internal Processing	8-4
Logical Security	8-2

Computer Systems (Continued):	
Operations Documentation	8-5
Output Controls.....	8-4
Physical Security	8-1
Programming Documentation	8-5
User Documentation	8-5
Other Requirements	8-7
Possible Applications:	
Payroll.....	8-7
Purchase Orders.....	8-7
Software.....	8-6
Steps to Take Prior to Bidding	8-7
Conflict of Interest:	
Consultants: [Statute (IC 5-16-11)]	
Conflict of Interest.....	10-3
Definition of Consultant.....	10-3
Definition of Entity	10-4
Disclosure Requirements.....	10-4
Penalties	10-4
Public Servants: [Statute (IC 35-44-1-3)]	
Conflict of Interest.....	10-1
Defense	10-2
Definition of Pecuniary Interest.....	10-1
Definition of Dependent	10-2
Disclosure Requirements.....	10-2
Exception for Compensation and Expenses	10-1
Form.....	10-2
Other Exceptions	10-1
Contracts	7-5
Correction of Errors	7-5
Credit Cards	7-5
Crime Insurance Policies.....	7-6
Custody and Control.....	1-1
Deposit of Accountable Items.....	7-6
Detail of Receipts and Expenditures by Fund (SA 5-3).....	2-4
Donations	7-6
Employee Benefits	11-1
Equipment Purchases	1-3
Excessive or Unreasonable Costs	7-6
Expenditures by Holding Corporations.....	7-7
Expense Reimbursement Itemization.....	7-7
Extra-Curricular Investments	5-1
Extra-Curricular Ledger (SA-6).....	2-5
Extra-Curricular Mileage Claims.....	1-3
Federal and State Agencies - Compliance Requirements	7-7
Fees	7-7
Financial Report of School Extra-Curricular Accounts (SA 5-1).....	2-3
Financial Report Opinion Modifications	7-7

	<u>Page</u>
Forms and Records.....	2-1
Fundraisers	7-7
Funds, Records, Accounts, Reports.....	1-2
Fund Sources and Uses.....	7-7
General Fund (Student Activity Funds)	6-2
Grant Funds and Educational Fees.....	6-1
Indebtedness.....	7-8
Interest on Investments.....	5-1; 7-8
Internal Controls	7-8
Investment Losses	5-1
Investments Not Authorized by Statute	7-8
Leave and Overtime Policy	7-8; 11-1
Lucrative Office	7-8; 10-4
Malfeasance, Misfeasance or Nonfeasance	7-8
Membership Dues	6-2
Ordinances and Resolutions	7-9
Outside Organization's Records.....	1-3
Overdrawn Cash	7-9
Overdrawn Funds.....	1-3; 7-9
Overpayment Collections	7-9
Penalties and Interest.....	7-3
Penalties, Interest and Other Charges	7-9
Personal Expenses	7-9; 11-3
Personal Property Use	7-9; 11-3
Political Expenditures	7-10
Prescribed Forms	7-10
Prescribed Forms:	
All Extra-Curricular Activities	2-1
Exact Replica.....	7-1
School Lunch	2-1
Textbook Rental.....	2-1
Use of Prescribed Forms	7-1; 7-10
Preservation and Destruction of Public Records.....	9-5
County Public Records Commission	9-5
Definition of Public Record	9-5
Order to Destroy Public Records	9-8
Penalty.....	9-8
Policy	9-5
Public Records Go with the Office	9-8
Public Records Retention - Audit.....	9-8
Removal of Records - Time Restriction	9-6
Retained Permanently	9-7
Retained for Longer Periods Than Three (3) Years	9-7
Suggested Procedures	9-6
Transaction Recording.....	9-9
Timely Recordkeeping	9-9

	<u>Page</u>
Pre-Signing Documents	7-10
Private Property.....	7-10; 11-3
Public Employee Deferred Compensation Plans	11-2
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF)	11-2
Public Records Retention.....	7-10
Purchase Order and Accounts Payable Voucher (SA-1)	2-1
Purchasing Bonuses	7-10; 11-3
 Receipt and Register of Receipts (SA-3)	 2-2
Receipting of Educational Fees.....	6-1
Receipt Issuance.....	7-10
Recommended Form 236 (Public Servant Conflict of Interest Disclosure Statement).....	10-5
Recording Financial Transactions	1-1
Recording School Corporation Financial Transactions	1-3
Record of Hours Worked.....	11-1
Repayments and Refunds.....	7-11
Repayments and Transfers	7-11
Report Certificate (SA 5-4)	2-5
Risk of Loss	7-11
 Sale and Rental Proceeds.....	 7-11
Sales Tax	7-11
School Food Systems - Prepaid Food.....	3-2
School Food Verifications of Eligibility.....	3-2
School Lunch Program (School Food and Nutrition Program)	3-1
Separate Bank Accounts.....	7-11
Severance Pay	7-11; 11-4
Signature Stamps.....	7-11
State and Federal Taxes:	
Federal and State Agencies - Compliance Requirements.....	7-2
Federal and State Regulations	7-3
Federal Excise Taxes	7-2
Federal Income Taxes	7-2
Penalties and Interest	7-3
State Sales Tax	7-3
Tax Refunds	7-2
Subsidiary Ledgers - Reconciling.....	1-2
Suggested Procedures.....	9-6
Summary Collection (SA-8)	2-6
Suspension With Pay	7-12; 11-3
 Textbook Rental	 4-1
Tickets	2-3
Ticket Sales (SA-4)	2-3
Timely Recordkeeping.....	7-12
Transaction Recording	7-12
Travel Policy.....	7-12; 11-3
Trusts and Endowments.....	7-12
 Unemployment Compensation	 11-2
Use of Prescribed Forms.....	7-1
 Various Accounting Guides, Manuals and Other Publications.....	 7-12
Vending, Concessions or Other Sales Controls	7-12
Vending Machine Commissions and/or Profits.....	7-13
 Withholding Tax, Social Security and Retirement	 1-3